

SENATE BILL No. 409

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39.

Synopsis: Sales tax exemption for home energy. Exempts the purchase of electricity, gas, oil, propane, coal, and other home energy sources from the state gross retail tax.

Effective: January 1, 2001 (retroactive).

Mrvan

January 18, 2001, read first time and referred to Committee on Finance.

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First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

SENATE BILL No. 409

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2001 (RETROACTIVE)]: **Sec. 39. (a) For purposes of**
4 **this section, "home energy" has the meaning set forth in**
5 **IC 12-14-11-2.**

6 **(b) Transactions involving the purchase of home energy are**
7 **exempt from the state gross retail tax.**

8 SECTION 2. [EFFECTIVE JANUARY 1, 2001] **(a) IC 6-2.5-5-39,**
9 **as added by this act, applies to transactions occurring after**
10 **December 31, 2000.**

11 **(b) A taxpayer who has paid the gross retail tax on home energy**
12 **purchased after December 31, 2000, may file a claim with the state**
13 **department of revenue, on forms prescribed by the department, for**
14 **a refund of gross retail taxes paid to the extent the exemption**
15 **added by IC 6-2.5-5-39, as added by this act, applies.**

16 SECTION 3. **An emergency is declared for this act.**



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